



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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Impacted IRM: IRM 1.11

MEMORANDUM FOR LARGE AND MID-SIZE BUSINESS DIVISION  
EXECUTIVES AND MANAGERS

FROM: Kelly L. Cables  
Director, Performance Management, Quality Assurance and Audit  
Assistance

SUBJECT: LMSB Procedures for Electronic Issuance of Internal Management  
Documents

1. Introduction and Scope

The purpose of this memorandum is to introduce formal procedures for the creation, review, clearance and posting of Internal Management Documents (IMDs) on the LMSB Intranet or IRS.gov. IMDs are official communications which contain not only the policies/instructions/guidance that affect taxpayers, but also the procedures used by LMSB employees. These attached procedures focus on documents such as interim guidance memoranda, industry director directives, audit technique guides and coordinated issue papers, among others. The Internal Revenue Manual (IRM), delegation orders and policy statements are not included within the scope of these procedures and will be addressed by a separate memorandum.

2. New Procedures

Previously, LMSB did not have uniform procedures for the issuance and control of IMDs. These procedures are necessary to ensure compliance with the legal requirements of the Electronic Freedom of Information Act (EFOIA), Congressional review under the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA), the Federal Records Act of 1950, and Section 508 of the Rehabilitation Act of 1973. The documents that fall under these laws will be numbered using the numbering convention from IRM 1.11.1.8, *Interim Guidance*, and inventoried, and the authors will be asked to periodically review their IMDs for currency and update as necessary. The attached LMSB Internal Management Document Publication Guide provides summaries of the applicable laws and specific procedures to be followed to issue such documents.

The establishment of these procedures will necessitate a rethinking of how we have written documents in the past. Because certain types of documents must be made

available to the public in electronic format under E-FOIA, document authors will need to carefully consider the purpose, intended audience, and content of the document with an emphasis on evaluating not only the intention behind the document at the time of its inception, but also how the document will come to be viewed and used over a period of time.

### 3. Implementation

These procedures are effective upon issuance of this memorandum and will be incorporated into IRM 1.11, *Internal Management Documents System*. Industries and Headquarters functions will be responsible for reviewing all documents currently posted on their respective web sites for currency and compliance with the new procedures. This review will include evaluating current documents for applicability of EFOIA or IRM inclusion, and removal of obsolete documents from the LMSB Intranet in accordance with the implementation plan outlined below.

<b>Implementation Plan</b>	
	<b>Target Date</b>
1. Formal Interim Guidance Memo and Procedures on LMSB Web Documents Issued. <ul style="list-style-type: none"> <li>These procedures will be effective for all new documents issued after August 31, 2006 (or actual date of issuance).</li> </ul>	9/15/2006
2. Training for IMD Coordinators <ul style="list-style-type: none"> <li>Training to be coordinated by PQA</li> <li>Classroom Format</li> </ul>	9/14/2006
3. Training for Web Content Publishers on CENTRA	9/27/2006
E-FOIA /Disclosure Training on CENTRA	9/28/2006
4. Review of existing Web Documents for E-FOIA or IRM inclusion Note: Congressional Review (SBREFA) will be implemented for new documents only.  If document is subject to E-FOIA or needs to be included in the IRM: <ul style="list-style-type: none"> <li>Document Publication Checksheet will be completed</li> <li>LMSB Control Number will be assigned</li> <li>Document will be tracked on PQA Document Inventory System</li> <li>Document will be placed on IRS.gov</li> </ul>	11/15/2006
5. Web Site Clean-Up	12/31/2006

<b>Implementation Plan</b>	
	<b>Target Date</b>
<ul style="list-style-type: none"> <li>• Removal of obsolete materials and old position papers</li> <li>• File formats corrected to be compliant with Section 508.</li> <li>• Ensure documents contain proper information</li> </ul>	
6. Certification of Web Site Review Notification that Web Site review has been completed to Cynthia Barfield	12/31/2006

We know these new procedures place additional responsibilities on document authors, reviewers, and IMD Coordinators. However, these procedures are necessary to comply with applicable statutes and internal requirements mandated by SPDER (Servicewide Policy, Directives and Electronic Research). As we move forward, we will seek to find ways to reduce these burdens while continuing to meet these obligations.

If you have questions please have members of your staff contact PQA Team Manager Debbie Patel at (202) 283-8351 or LMSB IMD Coordinator Bonnie Mirante at (312) 566-4057.

Attachment:

LMSB Internal Management Document Publication Guide

